

**One Hundred Eighth Legislature - First Session - 2023**

**Introducer's Statement of Intent**

**LB28**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 25, 2023**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Whenever the Tax Equalization & Review Commission fails to reach a decision by the date that the first half of the landowner's property taxes become delinquent, the value of the property gets reset to the previous year's value and remains set at that value until the commissioners reach a decision.

**Principal Introducer:** \_\_\_\_\_

**Senator Steve Erdman**